



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 525  
LOS ANGELES, CALIFORNIA 90012-3873  
PHONE: (213) 974-8301 FAX: (213) 626-5427

WENDY L. WATANABE  
AUDITOR-CONTROLLER

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS  
JOHN NAIMO  
JAMES L. SCHNEIDERMAN  
JUDI E. THOMAS

September 1, 2011

TO: Supervisor Michael D. Antonovich, Mayor  
Supervisor Gloria Molina  
Supervisor Mark Ridley-Thomas  
Supervisor Zev Yaroslavsky  
Supervisor Don Knabe

FROM: Wendy L. Watanabe  
Auditor-Controller

SUBJECT: **BIENVENIDOS CHILDREN'S CENTER, INC. – A DEPARTMENT OF  
PUBLIC SOCIAL SERVICES' DOMESTIC VIOLENCE SUPPORTIVE  
SERVICES PROGRAM PROVIDER – CONTRACT COMPLIANCE  
REVIEW**

We completed a review of Bienvenidos Children's Center, Inc. (Bienvenidos or Agency), a Department of Public Social Services' (DPSS) Domestic Violence Supportive Services (DVSS) Program provider. Our review covered a sample of transactions from Fiscal Years (FY) 2009-10 and 2010-11. DPSS contracts with Bienvenidos, a non-profit organization, to provide services to eligible participants who have been victims of domestic violence. DVSS Program services include performing assessments, facilitating shelter assistance, and providing legal assistance for the victims.

The purpose of our review was to determine whether Bienvenidos appropriately accounted for and spent DVSS funds to provide the services outlined in their County contract. We also evaluated the adequacy of the Agency's accounting records, internal controls, and compliance with the contract and the applicable guidelines.

DPSS paid the Agency approximately \$165,000 on a cost-reimbursement basis during FY 2009-10. Bienvenidos provides services to residents of the First Supervisorial District.

### **Results of Review**

Bienvenidos maintained adequate internal controls and appropriately charged expenditures to the DVSS Program. In addition, the Bienvenidos' staff had the required qualifications, and Agency's Cost Allocation Plan was prepared in compliance with the County contract, and used to appropriately allocate shared costs. We have no findings or recommendations for the Agency.

### **Review of Report**

We discussed our report with Bienvenidos and DPSS in July 2011. Bienvenidos is not required to submit a response to this report, because there are no findings or recommendations.

We thank Bienvenidos and DPSS for their cooperation and assistance during this review. Please call me if you have any questions, or your staff may contact Don Chadwick at (213) 253-0301.

WLW:JLS:DC:AA

c: William T Fujioka, Chief Executive Officer  
Sheryl L. Spiller, Acting Director, Department of Public Social Services  
Francisco J. Nicholas, Board Chair, Bienvenidos Children's Center, Inc.  
Ritchie Geisel, Executive Director, Bienvenidos Children's Center, Inc.  
Public Information Office  
Audit Committee

**BIENVENIDOS CHILDREN'S CENTER, INC.  
DOMESTIC VIOLENCE SUPPORTIVE SERVICES PROGRAM  
FISCAL YEAR 2010-11**

**ELIGIBILITY**

**Objective**

Determine whether Bienvenidos Children's Center, Inc., (Bienvenidos or Agency) provided services to individuals who met the Domestic Violence Supportive Services (DVSS) Program eligibility requirements.

**Verification**

We reviewed the case files for nine (25%) of the 36 participants who received services during December 2010 and January 2011 for documentation to confirm their eligibility for DVSS Program services.

**Results**

Bienvenidos had documentation to support the nine participants' eligibility for DVSS Program services.

**Recommendation**

**None.**

**PROGRAM SERVICES**

**Objective**

Determine whether Bienvenidos provided the services according to the County contract and DVSS Program guidelines. In addition, determine whether the Program participants received the billed services.

**Verification**

We visited the Bienvendios service site, and reviewed the case files for nine (25%) of the 36 participants who received services during December 2010 and January 2011.

**Results**

Bienvenidos provided the services in accordance with the County contract.

**Recommendation**

**None.**

**STAFFING QUALIFICATIONS**

**Objective**

Determine whether Bienvenidos staff had the qualifications required by the County contract.

**Verification**

We reviewed the personnel files for six (60%) of the ten Bienvenidos employees who worked on the DVSS Program.

**Results**

Bienvenidos' staff had the required qualifications.

**Recommendation**

**None.**

**CASH/REVENUE**

**Objective**

Determine whether Bienvenidos' cash receipts and revenue were recorded properly in the Agency's financial records, and that cash receipts were deposited in the Agency's bank account timely.

**Verification**

We interviewed Bienvenidos' management, and reviewed the Agency's financial records and December 2010 bank reconciliation.

**Results**

Bienvenidos recorded cash receipts and revenue properly, and deposited cash receipts timely.

**Recommendation**

**None.**

**EXPENDITURES/PROCUREMENT**

**Objective**

Determine whether expenditures charged to the DVSS Program were allowable under the County contract, properly documented, and accurately billed.

**Verification**

We interviewed Bienvenidos' personnel, and reviewed financial records and documentation for \$1,115 in non-payroll expenditures, that the Agency charged to the DVSS Program from July 2010 through January 2011.

**Results**

Bienvenidos' expenditures were allowable, properly documented, and accurately billed.

**Recommendation**

**None.**

**FIXED ASSETS AND EQUIPMENT**

**Objective**

Determine whether Bienvenidos' fixed assets and equipment purchased with DVSS funds were used for the Program and were safeguarded.

**Verification**

We interviewed Agency personnel, and reviewed the Agency's fixed assets and equipment inventory listing. We also performed a physical inventory of two items purchased with DVSS funds in prior years to verify the items exist, and were being used as required.

**Results**

The items purchased with DVSS funds were used for the Program, and were adequately safeguarded.

**Recommendation**

**None.**

**PAYROLL AND PERSONNEL****Objective**

Determine whether Bienvenidos charged payroll costs to the DVSS Program appropriately. Also, determine whether Bienvenidos obtained required criminal background clearances, and employment eligibility for DVSS Program employees.

**Verification**

We traced the payroll costs for six employees, totaling \$4,450, for January 2011 to the Agency's payroll records and time reports. We also interviewed staff, and reviewed personnel files for six DVSS Program staff.

**Results**

Bienvenidos appropriately charged payroll costs to the DVSS Program. The Agency also obtained background clearances and employment eligibility for DVSS Program staff.

**Recommendation**

None.

**COST ALLOCATION PLAN****Objective**

Determine whether Bienvenidos' Cost Allocation Plan was prepared in compliance with their County contract, and was used to appropriately allocate shared costs.

**Verification**

We reviewed the Agency's Cost Allocation Plan and a sample of expenditures for FY 2010-11.

**Results**

Bienvenidos' Cost Allocation Plan was prepared in compliance with the County contract, and the Agency appropriately allocated their shared costs.

**Recommendation**

None.

**CLOSE-OUT REVIEW****Objective**

Determine whether Bienvenidos' had any unspent revenue during FY 2009-10.

**Verification**

We traced the total revenues and expenditures indicated on Bienvenidos' FY 2009-10 close-out report to the Agency's accounting records and to DPSS' payment records.

**Results**

Bienvenidos did not have any unspent revenue for FY 2009-10. Specifically, the Agency's \$195,000 in Program expenditures exceeded the \$165,000 in revenue the Agency received from DPSS by \$30,000.

**Recommendation**

**None.**